

**IN THE CLAIMS**

Current Listing Of Claims:

1. (Currently Amended) A process comprising:  
  
~~providing~~ forming a splitting layer in a semiconductor substrate; and  
  
~~coupling said semiconductor substrate directly to~~ depositing a bulk heat dissipation  
substrate onto the semiconductor substrate, the bulk heat dissipation substrate having a  
thermal conductivity greater than that of said semiconductor substrate[.]; and  
  
splitting said semiconductor substrate along said splitting layer after depositing said  
semiconductor substrate onto said bulk heat dissipation substrate.
2. (Original) The process of claim 1 wherein said bulk heat dissipation substrate is silicon carbide.
3. (Original) The process of claim 1 wherein said bulk heat dissipation substrate is a material that removes heat from the semiconductor substrate.
4. (Cancelled)
5. (Currently Amended) The process of claim [[4]] 1 wherein forming said splitting layer comprises implanting said semiconductor substrate with a rare gas to form a rare gas implant layer.

6. (Original) The process of claim 5 wherein said rare gas is hydrogen.
7. (Cancelled)
8. (Cancelled)
9. (Currently Amended) The process of claim 8 1 wherein said depositing of said bulk heat dissipation substrate comprises chemical vapor deposition.
10. (Currently Amended) The process of claim 1 further comprising forming a transition layer on said bulk heat dissipation substrate prior to said ~~coupling~~ depositing of said bulk heat dissipation substrate.
11. (Original) The process of claim 10 wherein said transition layer is silicon nitride.
12. (Original) The process of claim 10 wherein said transition layer is polysilicon.
13. (Cancelled)
14. (Cancelled)

15. (Currently amended) A process comprising:

providing a silicon wafer;

implanting said silicon wafer with hydrogen to form a hydrogen implant layer within said silicon wafer;

depositing a silicon carbide layer on said silicon wafer by chemical vapor deposition after implanting said silicon wafer with said hydrogen;

splitting said silicon wafer along said implant layer to form a silicon layer ~~on which said silicon carbide layer is deposited~~ after depositing said silicon carbide layer;

polishing said silicon layer; and

polishing said silicon carbide layer.

16. (Original) The process of claim 15 further comprising depositing said silicon carbide layer to a thickness in the approximate range of 0.5mm-1.0mm.

17. (Original) The process of claim 15 further comprising polishing said silicon carbide layer to a thickness in the approximate range of 750-800 $\mu$ m.

18.-30. Cancelled.